



**PURCHASING GROUP ANNUAL TAX AND FEES REPORT**  
**For Business Written In the State of Delaware**  
**By Insurers Providing Coverage**  
**Under The Liability Risk Retention Act (15 U.S.C. 3901 Et Seq.)**  
**For the Calendar Year 2008, Due March 1, 2009**

**➤➤➤ ALL PURCHASING GROUPS MUST COMPLETE THIS FORM ◀◀◀**

In accordance with 18 Del. C., §701(8), all Purchasing Groups registered with the Department to do business in Delaware are subject to an annual renewal fee of \$50.00, due on or before March 1 each year. In addition, this Form requires Purchasing Groups to report the amounts of insurance premium the PG generates in the state of Delaware, and to indicate the source of premium tax payment. The information from this annual tax and fees form is helpful in monitoring payment of premium taxes due to the state of Delaware from insurance business written on risks located within the state.

**INSTRUCTIONS**

**(References are to Title 18, Delaware Insurance Code)**

**PURCHASING GROUP (PG) INFORMATION AND TAX MAILING ADDRESS** (page 2)

List the complete PG Name and the Address to which tax and fees related correspondence should be mailed. Include the Name, phone number, and email address of the Contact Person most familiar with the premiums paid for insurance purchased for the PG. List any and all other Names by which the PG is doing business in any state. Enter the state in which the PG is domiciled. Enter the date that the PG was first registered in Delaware.

**IMPORTANT:** Due to the volume of companies doing business in Delaware, and the frequent similarity in company names, all companies are referenced by their nine-digit Federal Employer Identification Number (EIN) for premium tax purposes. Some Purchasing Groups have not provided the Department with EIN information. In addition, a *PG Identification Number (PG ID#)* has been assigned to all purchasing groups by the Department. If the PG does not have a Federal EIN, and you do not know the PG ID#, contact Ann Fletcher at [Ann.Fletcher@state.de.us](mailto:Ann.Fletcher@state.de.us) to get this number. Enter both numbers as indicated (if applicable). The PG should always use either the EIN or the PG ID# whenever corresponding with the Department.

**AGENT/SL BROKER INFORMATION** (page 2)

List the Agent or Broker responsible for procuring insurance coverage on behalf of the PG. This information is especially important in cases when the PG obtains coverage through a non-admitted insurer. According to Delaware law, if the insurance carrier does not make filings and pay taxes to the State (as in the case of a non-admitted insurer) the responsibility falls to the Agent/SL Broker who obtained the coverage. Please note that all surplus lines business must be transacted by a resident or non-resident individual licensed in Delaware as a Surplus Lines (SL) Broker. If the PG uses a surplus lines company as a carrier, the SL broker responsible for procuring the business must be listed.

**PART 1 PREMIUM TAX AND FEES SUMMARY REPORT** (page 2)

- |                                  |  |
|----------------------------------|--|
| (1) Insurance Source Information | List each Insurance Company Full Name, NAIC#, and the Total Premium Amount paid to that company per §702(a). Use additional pages if needed. If PG intends to do business with a company, but did not generate any premium with that company during 2008, list that company and enter "0.00" in the Total Premium Amount column. Please list companies with premium first.   |
| (2) Tax Amount Due from PG       | Enter the Premium Tax Amount for each Insurance Source as calculated in Part 2. If tax is paid by the PG or by the Agent/SL Broker, enter tax amount. If tax is paid by the admitted Insurer, enter "0.00".  |
| (3) Total Tax Due                | Sum Tax Amount Column. This column should only contain amounts from Part 2 in which the Purchasing Group and/or Agent/SL Broker has been marked as responsible for paying the tax.   |
| (4) Annual Renewal Fee           | Add Annual Renewal Fee (§701(8)). All Purchasing Groups must pay this fee annually.  |
| (5) Amount Prepaid               | Deduct any prepayments made during 2008.   |
| (6) Total Amount Due             | Total Amount Due. Attach a check made payable to <b>Delaware Insurance Department</b> for this amount. If tax is paid by a SL broker acting on behalf of the PG, indicate the amount the SL broker will pay on page 3. Attach a check from the Purchasing Group for the annual renewal fee. If the Purchasing Group is paying both the premium tax and the annual renewal fee, the purchasing group may attach one check for the total amount due. |

**PART 2 GROSS PREMIUMS DETAIL REPORT AND TAX COMPUTATION** (page 3)

**It is not necessary to complete this section for coverage placed through admitted insurers that file annual reports and pay premium taxes to the State.** Premiums paid to those companies are included in the company's overall report of business written in Delaware. Only complete Part 2 of this tax form for cases where either the PG or an SL broker representing the PG is responsible for making the annual report and paying the premium tax.

1. List Name and NAIC # of Insurance Source
2. List the information indicated for each policy placed through the Insurance Source. (§702(a))
3. Indicate the entity that is responsible for paying the premium tax on the premium paid to this Insurance Source. If Agent/SL Broker, indicate name (detailed Agent/SL Broker information should be listed on Page 2). (§8010)
4. Sum the Gross Premiums for each policy placed with the Insurance Source. Enter this amount in Part 1.
5. Multiply the Total Gross Premiums by .02 (2%) to calculate the premium tax amount. Enter this amount in Part 1. (§702(c) & §707)
6. Repeat steps 1 through 6 for each Insurance Source. Use additional pages as needed.

Attach a check for this amount made payable to "Delaware Insurance Department"

Purchasing Group Name: \_\_\_\_\_ ID #: \_\_\_\_\_

## PART 2 GROSS PREMIUMS DETAIL REPORT AND TAX COMPUTATION

*This form may be reproduced. Attach additional pages for other insurers as needed.*

Refer to Instructions on Page 1

### INSURANCE SOURCE # 1

SL Company Name: \_\_\_\_\_ NAIC # \_\_\_\_\_

Name of Insured (Enter PG name if master policy)	Policy Number	Location (city in DE)	Effective Date	Gross Premiums (less returned premium)

Entity responsible for paying premium tax for policies listed above  
See 18 Del. C., §8010 below. (Check one)

☐ Agent/SL Broker ☐ Purchasing Group

Total Gross Premiums  
(Enter this amount on Part 1 Summary Report) \_\_\_\_\_  
Premium Tax Rate (18 Del. C., §§702(c) & 707(a)) \_\_\_\_\_

Contact Name: \_\_\_\_\_ Total Premium Tax Due  
(Enter this amount on Part 1 Summary Report) \_\_\_\_\_

### INSURANCE SOURCE # 2

SL Company Name: \_\_\_\_\_ NAIC # \_\_\_\_\_

Name of Insured (Enter PG name if master policy)	Policy Number	Location (city in DE)	Effective Date	Gross Premiums (less returned premium)

Entity responsible for paying premium tax for policies listed above  
See 18 Del. C., §8010 below. (Check one)

☐ Agent/SL Broker ☐ Purchasing Group

Total Gross Premiums  
(Enter this amount on Part 1 Summary Report) \_\_\_\_\_  
Premium Tax Rate (18 Del. C., §§702(c) & 707(a)) \_\_\_\_\_

Contact Name: \_\_\_\_\_ Total Premium Tax Due  
(Enter this amount on Part 1 Summary Report) \_\_\_\_\_

### INSURANCE SOURCE # 3

SL Company Name: \_\_\_\_\_ NAIC # \_\_\_\_\_

Name of Insured (Enter PG name if master policy)	Policy Number	Location (city in DE)	Effective Date	Gross Premiums (less returned premium)

Entity responsible for paying premium tax for policies listed above  
See 18 Del. C., §8010 below. (Check one)

☐ Agent/SL Broker ☐ Purchasing Group

Total Gross Premiums  
(Enter this amount on Part 1 Summary Report) \_\_\_\_\_  
Premium Tax Rate (18 Del. C., §§702(c) & 707(a)) \_\_\_\_\_

Contact Name: \_\_\_\_\_ Total Premium Tax Due  
(Enter this amount on Part 1 Summary Report) \_\_\_\_\_

Purchasing Group Name: \_\_\_\_\_ ID #: \_\_\_\_\_

## AFFIDAVIT

In accordance with 18 Del. C., §702 (a), the Premium Tax and Fees Report shall be verified by the oath or affirmation of the president or secretary or other responsible officer, duly administered by a person authorized to administer oaths.

In the State of \_\_\_\_\_ County of \_\_\_\_\_ on this date \_\_\_\_\_, before me, the subscriber, personally appeared  
Enter date (MMDDYYYY)  
\_\_\_\_\_  
President, and \_\_\_\_\_ Secretary (or other responsible officers) of the Insurer named above, who,  
being duly sworn (or affirmed), deposes and says that this report and all schedules are true, correct, and complete.

\_\_\_\_\_  
Company Officer Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Company Officer Signature

\_\_\_\_\_  
Title

SWORN TO (OR AFFIRMED) AND SUBSCRIBED BEFORE ME THE DATE AFORESAID.

\_\_\_\_\_  
Signature (Notary Public)

\_\_\_\_\_  
Date Commission Expires

(Notary Seal)

Tax and fee checks should be made payable to “*Delaware Insurance Department*”. If the Purchasing Group is responsible for paying both the annual renewal fee and the premium tax, one check for the total amount may be submitted. Tax forms and checks must be **received** on or before March 1, 2009. Please note: The Insurance Department does not accept a postmark date.

**Tax forms and checks should be sent to:**

**Delaware Insurance Department  
Attn.: PREMIUM TAX SECTION  
841 Silver Lake Boulevard  
Dover, Delaware 19904-2465**

## PREPARER CHECKLIST

*Please use this checklist to assure that all required items are included in this calendar year 2008 Premium Tax and Fees Report.*

- ☐ Signature of President and Secretary (or other responsible PG officer) affixed above.  
**Note:** If signed by other officer, please state reason: \_\_\_\_\_
- ☐ Signature of Notary Public and notary seal affixed above.
- ☐ Pages 2 through 4 of this report completely filled out. (Attach additional pages for additional carriers if necessary)
- ☐ Attach check payable to “*Delaware Insurance Department*” for annual renewal fee plus any tax due as instructed.